

POSITION DESCRIPTION

OSER-DMRS-11 (Rev. 03-06)
State of Wisconsin
Office of State Employment Relations

1. Position No. 031175	2. Cert / Reclass Request No. 16-0086	3. Agency No. 437
4. NAME OF EMPLOYEE		
5. DEPARTMENT, UNIT, WORK ADDRESS WI Department of Children and Families Division of Management Services Bureau of Finance/Fiscal Integrity & Audit Section 201 E. Washington Avenue, Madison, WI 53703		
6. CLASSIFICATION TITLE OF POSITION AUDITOR-ADVANCED		
7. CLASS TITLE OPTION <i>(to be filled out by Personnel Office)</i>		
8. NAME AND CLASS OF FORMER INCUMBENT		
9. AGENCY WORKING TITLE OF POSITION Auditor-Advanced		
10. NAME & CLASS OF EMPLOYEES PERFORMING SIMILAR DUTIES Michelle Flood, Auditor - Advanced		
11. NAME AND CLASS OF FIRST-LINE SUPERVISOR Claudius Lebi, Financial Management Supervisor		
12. FROM APPROXIMATELY WHAT DATE HAS THE EMPLOYEE PERFORMED THE WORK DESCRIBED BELOW?		
13. DOES THIS POSITION SUPERVISE SUBORDINATE EMPLOYEES IN PERMANENT POSITIONS? IF YES, COMPLETE AND ATTACH A SUPERVISOR EXCLUSION ANALYSIS FORM (OSER-DMRS-84).		
YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>		
14. POSITION SUMMARY - PLEASE DESCRIBE BELOW THE MAJOR GOALS OF THIS POSITION:		

SEE ATTACHED

15. DESCRIBE THE GOALS AND WORKER ACTIVITIES OF THIS POSITION

- GOALS: Describe the major achievements, outputs, or results. List them in descending order of importance.
- WORKER ACTIVITIES: Under each goal, list the worker activities performed to meet that goal.
- TIME %: Include for goals and major worker activities.

TIME %	GOALS AND WORKER ACTIVITIES	(Continue on attached sheets)
	SEE ATTACHED	

16. SUPERVISORY SECTION – TO BE COMPLETED BY THE FIRST LINE SUPERVISOR OF THIS POSITION

- a. The supervision, direction, and review given to the work of this position is ☐ close ☐ limited ☒ general.
- b. The statements and time estimates above and on attachments accurately describe the work assigned to the position.
(Please initial and date attachments.)

Signature of first-line supervisor _____ Date _____

17. EMPLOYEE SECTION - TO BE COMPLETED BY THE INCUMBENT OF THIS POSITION

I have read and understand that the statements and time estimates above and on attachments are a description of the functions assigned my position.
(Please initial and date attachments.)

Signature of employee _____ Date _____

18. Signature of Personnel Manager _____ Date _____

DISTRIBUTE COPIES OF SIGNED FORM TO:

☐ P-FILE ☐ OFFICE OF STATE EMPLOYMENT RELATIONS ☐ EMPLOYEE ☐ DEPARTMENT ☐ CERT REQUEST COPY

Position Description
Auditor Advanced
DCF – Division of Management Services

POSITION SUMMARY

Under the general supervision of the Fiscal Integrity & Audit Section chief, this professional auditor advanced position is responsible for designing, performing and monitoring a wide range of audits and reviews with entities receiving funding from the Department of Children and Families. This position is responsible for the development and performance of all phases of audit activities and reviews, including: planning, fieldwork reporting and follow-up to determine compliance with contractual agreements, rules, policies, and auditing standards; audits of financial data and contract compliance; and any other audits or assignments as deemed necessary. This position requires advanced knowledge and application of professional accounting and auditing theories and principles.

This position requires a high degree of independent, professional judgment and will function as the lead auditor on highly complex financial monitoring audits and other auditing and financial assignments for the section. This position will be assigned responsibility for the audit and review activities related to specific programs and functions within the DCF.

TIME % GOALS AND WORKER ACTIVITIES

60 % Goal A: Performance of detailed, complex compliance and program audits/reviews related to compliance with contract provisions, financial policies, procedures and regulations; financial reporting accuracy; and other targeted or specialized audits.

- A1. Design and maintain audit programs used to monitor the financial integrity and contract performance for department funded programs with providers including local governments, Indian tribes, private businesses and non-profit organizations.
- A2. Complete all phases of audit preparation including review of previous audit files, preliminary communications with the audited entity, preliminary review of financial data and CPA reports, and audit planning and scheduling.
- A3. Conduct entrance, exit and interim meetings with the auditee and DCF management.
- A4. Document the internal control system through analyses and evaluation. Determine if the internal control system includes: controls to safeguard assets; proper segregation of duties; adequate design and use of documentation; independent checks and balances; and proper authorization of transactions
- A5. Perform tests of controls and transactions to determine if controls are operating as designed, if financial transactions are accurate and complete, and whether the accounting system provides the kind of information needed by managers that facilitates the decision-making process.
- A6. Determine whether the audited entity is in compliance with applicable laws, rules, regulations, management policy, and contract provisions. Determine that departmental funding is being used appropriately and as intended.
- A7. Based on the audit procedures performed, determine findings and the relevant segments: condition, criteria, cause and effect.

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TIME % GOALS AND WORKER ACTIVITIES

		<p>A8. Review and edit workpapers of the participating auditors and provide feedback.</p> <p>A9. Draft audit reports that include the audit objectives, audit scope, general procedures, findings, and/or recommendations, including alternatives and possible remedies.</p> <p>A10. Participate in discussions of audit findings and recommendations with auditee. Issue report for final review by the section chief.</p> <p>A11. Calculate overpayments or unallowable costs. Notify counties of potential overpayments.</p> <p>A12. Conduct follow-up audits for significant audit findings.</p>
20%	Goal B:	<p>Perform desk reviews of CPA audits of DCF grant recipients and providers for compliance with laws, department policies, regulations and contract provisions.</p> <p>B1. Develop and maintain audit checklists and desk review policies and procedures which comply with the Department's priorities and state and federal requirements.</p> <p>B2. Review independent audit reports, ensuring that all required reports, schedules, management letters and corrective action plans are included. When necessary, request missing material in writing.</p> <p>B3. Perform desk reviews of CPA audit reports to determine compliance with the Single Audit Act of 1996, Office of Management and Budget's Circular A-133, generally accepted governmental auditing standards (GAGAS), the <i>State Single Audit Guidelines</i> (SSAG) the <i>Provider Agency Audit Guide</i> (PAAG), and other regulations and guidelines as appropriate.</p> <p>B4. Resolve any inadequacies of the audit reports with the auditee, and if appropriate, with the auditor and/or state and federal agencies.</p> <p>B5. Coordinate desk reviews with other cognizant agencies to avoid duplication and overlap of efforts and, when necessary, advise other relevant state/federal grantor agencies of audit reports failing to meet state/federal audit requirements.</p> <p>B6. Notify the section chief of the potential need to report illegal acts or irregularities to affected state and federal agencies.</p> <p>B7. Develop and maintain a tracking system to document the results of the desk review of each audit and any correspondence related to audit follow-up including the request for audit reports.</p>

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- B8. Independently identify higher priority issues and findings and function as the lead auditor to coordinate with program divisions as necessary to ensure that higher priority issues and findings are addressed in a timely and appropriate manner.
- B9. Provide technical assistance related to implementation of state and federal audit guidelines and standards of good financial management practices.

20% Goal C: Provide technical support and consultation to the section chief, bureau director, provider agencies, counties, state agencies, CPA firms, and other internal and external parties.

- C1. Undertake special projects as directed by the section chief and/or bureau director.
- C2. Provide on an ad hoc basis, informal and formal verbal and written information on assigned projects to the section chief and/or bureau director.
- C3. Research and analyze existing policies, administrative rules, statutes and manuals, as requested, to identify areas of inconsistency or concern that require further study or modification. Coordinate with Department staff and other state agencies to achieve reasonable consistency for the benefit of our common contract organizations.
- C4. Advise on policy issues and assist in the formulation and implementation of policy initiatives related to DCF programs.
- C5. Research answers to specific technical assistance questions and audit issues raised by agencies, DCF staff and others. Provide technical advice and assistance to audited agencies, governmental units, tribes, CPA firms and other Department personnel.
- C6. Draft correspondence regarding policies and procedures as required.
- C7. Provide training or consulting activities to provider agency staff, external auditors or other DCF staff regarding policy, auditing, or other financial issues.
- C8. Prepare schedules or other documentation and answer questions for external auditors and reviewers.
- C9. Verify compliance with external audit (Legislative Audit Bureau, federal auditors, etc.) recommendations through interviews with responsible staff, observation of procedures, documentation analysis, and other audit techniques to determine if external audit recommendations have been implemented.
- C10. Perform other duties as assigned.

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KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

1. Advanced knowledge of government accounting and auditing theory and practice (GAGAS).
2. Advanced knowledge of generally accepted auditing standards (GAAS).
3. Advanced knowledge of generally accepted accounting principles (GAAP).
4. Ability to interpret and analyze complex reports, financial statements, and other materials pertinent to the determination and evaluation of fiscal management practices and results.
5. Substantial knowledge of computer software applications, e.g., Outlook, Excel and Word.
6. Effective oral and written communication skills.
7. Ability to establish and maintain effective working relationships with management of the Department of Children and Families and other DCF professionals.